SCOTTISH STATUTORY INSTRUMENTS

2026 No. 169

COUNCIL TAX

The Council Tax (Variation for Unoccupied Dwellings) (Scotland) Amendment Regulations 2026

Made - - - -	*24th March 2026*
Coming into force - -	*1st April 2026*

The Scottish Ministers make the following Regulations in exercise of the powers conferred by section 33(1) and (2) of the Local Government in Scotland Act 2003(**a**) and all other powers enabling them to do so.

In accordance with section 33(7) of that Act, the Scottish Minsters have consulted such associations of local authorities and such other persons as they think fit.

In accordance with section 33(6) of that Act, a draft of this instrument has been laid before and approved by resolution of the Scottish Parliament.

Citation and commencement

1. These Regulations may be cited as the Council Tax (Variation for Unoccupied Dwellings) (Scotland) Amendment Regulations 2026 and come into force on 1 April 2026.

Amendment of the Council Tax (Variation for Unoccupied Dwellings) (Scotland) Regulations 2013

2.—(1) The Council Tax (Variation for Unoccupied Dwellings) (Scotland) Regulations 2013(**b**) are amended in accordance with paragraphs (2) to (8).

(2) For regulation 2 (interpretation) substitute—

"**Interpretation**

2.—(1) In these Regulations—

an "unoccupied dwelling" is a dwelling which is no one's sole or main residence, but which is not a second home or a long-term empty home,

a "second home" is a dwelling which is no one's sole or main residence, but which is furnished and in respect of which, during any period of 12 months, the person who is liable to pay the council tax that is chargeable can produce evidence to establish that it is lived in other than as a sole or main residence for at least 25 days during that period,

(**a**) 2003 asp 1. Section 33 was amended by section 2 of the Local Government Finance (Unoccupied Properties etc.) (Scotland) Act 2012 (asp 11) and section 75 of the Housing (Scotland) Act 2025 (asp 13).
(**b**) S.S.I. 2013/45, amended by S.S.I. 2016/369 and S.S.I. 2023/389.

a "long-term empty home" is a dwelling which—

(a) has been continuously unoccupied for a period exceeding 12 months, and

(b) is not of a class of dwellings specified in schedule 2.

(2) In determining for the purposes of these Regulations whether a dwelling has been continuously unoccupied for a specified period—

(a) the dwelling is to be regarded as having been unoccupied during any period of occupation as a sole or main residence which was less than three months in duration,

(b) the dwelling is to be regarded as having been occupied during any period in which it was a second home or a dwelling of a class referred in schedule 1,

(c) where the dwelling has never been occupied, the length of time is to be determined by reference to the length of time since the dwelling was entered on the valuation list compiled and maintained under section 84 of the Local Government Finance Act 1992(**a**).".

(3) For regulation 3 (discounts for unoccupied dwellings and second homes) substitute—

"**Discounts for unoccupied dwellings**

3. The amount of council tax payable in respect of an unoccupied dwelling for any day is subject to a discount of 50% of the amount otherwise payable.".

(4) After regulation 3 insert—

"**Premium on second homes and long-term empty homes**

3A. The amount of council tax payable in respect of a second home or a long-term empty home for any day is subject to an increase of 100% of the amount otherwise payable.".

(5) In regulation 4 (modification of the application of these Regulations), in paragraph (1), for "unoccupied dwellings and second homes" substitute "unoccupied dwellings".

(6) After regulation 4 insert—

"**4A.**—(1) A local authority may modify the application of regulation 3A in its area so that—

(a) an increase of a percentage other than 100% applies,

(b) no increase applies, or

(c) instead of being subject to an increase, a discounted amount of council tax is payable.

(2) The power conferred by paragraph (1) may be exercised to make different modifications for different cases or different classes of cases, including for different areas.".

(7) For regulation 6 (limitations on local authorities' powers to modify the application of these Regulations) substitute—

"**6.** For the purposes of regulation 5(a), no modification may be made to impose an increase in council tax liability, and—

(a) the discount percentage may not be greater than 50%,

(b) the discount percentage may not be less than 10%.".

(**a**) 1992 c. 14. Section 84 was amended by paragraph 176 of schedule 13 and schedule 14 of the Local Government etc. (Scotland) Act 1994 (c. 39).

(8) In schedule 2 (classes of unoccupied dwellings subject to restrictions on the power of a local authority to vary council tax), omit paragraph 3.

SHONA ROBISON
A member of the Scottish Government

St Andrew's House,
Edinburgh
24th March 2026

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Council Tax (Variation of Unoccupied Dwellings) (Scotland) Regulations 2013 ("the 2013 Regulations").

Regulation 2(2) substitutes a new interpretation provision in regulation 2 of the 2013 Regulations to separate long-term empty homes from the general definition of unoccupied dwelling. Regulation 2(8) provides for the omission of the interpretation provision in paragraph 3 of schedule 2, as a consequence of this change.

Regulation 2(3) substitutes a new regulation 3 of the 2013 Regulations so that a 50% council tax discount only applies (subject to modification by a local authority under regulation 4 of the 2013 Regulations) to unoccupied dwellings and not to second homes and long-term-empty homes.

Regulation 2(4) inserts a new regulation 3A of the 2013 Regulations so that instead of a standard discount applying, a standard premium of 100% applies to council tax on empty dwellings which are second homes and long-term empty homes, subject to modification by local authorities under new regulation 4A (inserted by regulation 2(6) of these Regulations). By virtue of new regulation 4A, there is now no limit on the extent to which that percentage premium may be increased, or decreased, by local authorities. They may also choose not to apply a premium, or to apply a discount. Regulation 2(7) makes consequential changes to regulation 6 of the 2013 Regulations.

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